

Internal Audit Plan

2021-22 to 2023-2024



Scottish Information
Commissioner

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Glossary and abbreviations

Term used	Explanation
The Commissioner	The Scottish Information Commissioner
IAP	Internal Audit Plan

Introduction

1. The Internal Audit Policy 2021-22 of the Scottish Information Commissioner (the Commissioner) recognises the importance of internal audit, which forms part of the scheme of control, as an essential element of managing risk through the appraisal of internal controls. The Internal Audit Policy 2021-22 is supported by an Internal Audit Plan 2021 – 2022 to 2023-2024 (“IAP”).
2. The following IAP has been prepared on a three-year rolling basis for the period 20201 - 2022 to 2023 - 2024. The IAP is reviewed and updated annually.
3. The IAP may change from time to time in response to changes in the risk, operating and resource environment. The relative priority of each internal audit activity is detailed in the IAP.
4. In general, we aim to carry out three internal audits in each financial year, dependent on resource available. Any additional audits will be subject to the availability of resources.
5. Internal audits will generally be carried out by an external provider, either the appointed Internal Auditor or by an appropriate expert.

Covid-19 pandemic

6. The COVID-19 pandemic has had an impact on the work we do. We have mitigated operational risks by expanding the remote working capability. However, the COVID-19 pandemic will continue to have an impact and the SMT will keep these regularly under review and put in place the required mitigating actions, as far as possible. There may also be an impact on the internal audits that can be carried out in 2021-22 and the Commissioner and the SMT will keep this under review.

Internal Audit Plan 2021-2022 to 2023-2024¹

Year 1: 2021-22

1	Subject	Governance arrangements	Priority
	Approach	Internal Auditor	Medium
	Purpose	Independent assurance that governance arrangements are appropriate and robust and are complied with	
2	Subject	Information Records and Management – Records Plan	Priority
	Approach	External assessment by the Keeper of the Records	High
	Purpose	Assess compliance with statutory requirements and best practice in records management and our Records Management Plan	
3	Subject	UK GDPR compliance	Priority
	Approach	Internal Auditor/external expert	High
	Purpose	UK GDPR/data protection – assurance that policy and procedures comply with statutory and regulatory requirements	

Year 2: 2022-2023

1	Subject	Financial Controls	Priority
	Approach	Internal Auditor	Medium
	Purpose	Assurance that financial controls are appropriate, robust and complied with.	
2	Subject	Procurement	Priority
	Approach	Internal Auditor/external expert	High
	Purpose	Review of the implementation of and compliance with the policy and procedures.	
3	Subject	Equalities	Priority
	Approach	Internal Auditor/external expert	High
	Purpose	Assess equalities practice and policy	

Year 3: 2023-2024

1	Subject	Cyber resilience	Priority
	Approach	Internal Auditor/external expert	High
	Purpose	Assess resilience, planning and related procedures	
2	Subject	People Management	Priority
	Approach	Internal auditor/external expert	Medium
	Purpose	Assess compliance with legislation and effectiveness of policy and procedures.	
3	Subject	Medium term financial planning	Priority
	Approach	Internal auditor	High
	Purpose	Assurance that medium term financial planning procedures appropriate	

¹ In addition to the IAP, the following are carried out each year

- a health and safety audit
- cyber essentials and cyber essentials plus accreditation (includes an audit of systems within the accreditation process)

Document control sheet

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